AMENDMENTS TO THE CLAIMS

Please amend the Claims as follows. Insertions are shown underlined while deletions are ~~struck through~~.

1 (canceled)

2 (currently amended): ~~The light-diffusing sheet according to claim 1~~A light-diffusing sheet comprising a transparent film and a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of the transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain, and

an average height-depth spacing (Sm), a center-line average surface roughness (Ra) and a ten-point average surface roughness (Rz) on the surface with the minute unevenness satisfies the respective following relations:

$Sm \leq 80$ μm,

$Ra \leq 0.25$ μm and

$Rz \leq 9Ra$,

wherein a 60° glossiness on the surface with the minute unevenness is 70% or less.

3 (canceled)

4 (currently amended): The light-diffusing sheet according to claim ~~1~~2, wherein the transparent film is a biaxially stretched film.

5 (currently amended): The light-diffusing sheet according to claim ~~1~~2, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

6 (original): The light-diffusing sheet according to claim 5, wherein the fine particles are organic fine particles.

7 (currently amended): The light-diffusing sheet according to claim ~~1~~2, wherein the resin coating layer is formed with an ultraviolet curing resin.

8 (currently amended): A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to claim ~~1~~2.

9 (currently amended): An optical element comprising the light-diffusing sheet according to Claim ~~1~~ 2 provided on one side or both sides of an optical element.

10 (original): An image viewing display comprising the optical element according to claim 9.

11 (previously presented): An optical element comprising the light-diffusing sheet according to claim 8 provided on one side or both sides of an optical element.

12 (previously presented): An image viewing display comprising the optical element according to claim 11.

13 (previously presented): The light-diffusing sheet according to claim 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are nx, ny and nz; and a thickness of the transparent film is d (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation $Re = (nx - ny) \times d \leq 20$ nm and

thickness direction retardation $Rth = \{(nx + ny)/2 - nz\} \times d \leq 30$ nm.

14 (previously presented): A light-diffusing sheet comprising a transparent film and a resin coating layer as a light-diffusing layer formed on at least one side of the transparent film,

said transparent film comprising (A) a thermoplastic resin having a substituted and/or non-substituted imide group at a side chain, and (B) a thermoplastic resin having an optionally substituted phenyl group and a nitrile group at a side chain, and

said light-diffusing layer having a rough surface satisfying $Sm \leq 80$ μm, $Ra \leq 0.25$ μm, and $Rz \leq 9Ra$, wherein Sm is an average peak-to-peak distance, Ra is a center-line average surface roughness, and Rz is a ten-point average surface roughness.

15 (previously presented): The light-diffusing sheet according to claim 14, wherein the transparent film is a biaxially stretched film exhibiting substantially no birefringence.

16 (previously presented): The light-diffusing sheet according to claim 15, wherein the transparent film is constituted substantially or nearly by components (A) and (B).

17 (previously presented): The light-diffusing sheet according to claim 14, wherein the rough surface of the light-diffusing layer is formed using organic particles.

18 (previously presented): The light-diffusing sheet according to claim 14, wherein the light-diffusing layer is formed using an ultraviolet curing resin.

19 (previously presented): The light-diffusing sheet according to claim 14, further comprising a low refractive index layer formed on the rough surface of the light-diffusing layer.